



# THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

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No. 402 Dispur, Tuesday, 3rd September, 2024, 12th Bhadra 1946 (S. E.)

GOVERNMENT OF ASSAM

ORDERS BY THE GOVERNOR

OFFICE OF THE PRINCIPAL COMMISSIONER OF STATE TAX, ASSAM

**ORDER No. 4/2024-GST**

The 3rd September, 2024

**No. CE-56/2024/9.-** In exercise of the power conferred under sub-section (1) of section 5 of the Assam Goods and Services Tax Act, 2017 (hereinafter referred to as the "said Act"), read with rule 109A of the Assam Goods and Services Tax Rules, 2017, the officers specified in column (3) of the table below are authorised to Act as "Appellate Authorities" as mentioned against them in column No. (2) as referred to in Section 107 of the said Act, in respect of decisions or orders passed under the said Act by the Adjudicating Authorities for persons falling under territorial jurisdictions as notified *vide* order No. CE-56/2024/7 dated 3<sup>rd</sup> September, 2024 :

Sl.No.	Appellate Authority under GST	Officers Authorised to Act
(1)	(2)	(3)
1	Appellate Authority in respect of decisions or orders passed by the Deputy Commissioner of State Tax or Assistant Commissioner of State Tax, under the control of Joint Commissioner of State Tax, Guwahati Zone A, Guwahati Zone B, Guwahati Zone C and Dhubri Zone	Smt. Arunima Chowdhury, Additional Commissioner of State Tax
2	Appellate Authority in respect of decisions or orders passed by the Deputy Commissioner of State Tax or Assistant Commissioner of State Tax, under the control of Joint Commissioner of State Tax, Guwahati Zone A, Guwahati Zone B, Guwahati Zone C and Dhubri Zone	Shri Gauranga Ghosh, Additional Commissioner of State Tax

3	Appellate Authority in respect of decisions or orders passed by the Deputy Commissioner of State Tax or Assistant Commissioner of State Tax, under the control of Joint Commissioner of State Tax, Guwahati Zone A, Guwahati Zone B, Guwahati Zone C and Dhubri Zone	Smt. Anju Rani Baishya, Additional Commissioner of State Tax
4	Appellate Authority in respect of decisions or orders passed by the Deputy Commissioner of State Tax or Assistant Commissioner of State Tax, under the control of Joint Commissioner of State Tax, Guwahati Zone A, Guwahati Zone B, Guwahati Zone C and Dhubri Zone	Shri Anil Kr. Jalan, Additional Commissioner of State Tax
5	Appellate Authority in respect of decisions or orders passed by the Deputy Commissioner of State Tax or Assistant Commissioner of State Tax, under the control of Joint Commissioner of State Tax, Guwahati Zone A, Guwahati Zone B, Guwahati Zone C and Dhubri Zone	Shri Amitabh De, Joint Commissioner of State Tax
6	Appellate Authority in respect of decisions or orders passed by the Deputy Commissioner of State Tax or Assistant Commissioner of State Tax, under the control of Joint Commissioner of State Tax, Guwahati Zone A, Guwahati Zone B, Guwahati Zone C and Dhubri Zone	Shri Dipak Keot, Joint Commissioner of State Tax
7	Appellate Authority in respect of decisions or orders passed by the Deputy Commissioner of State Tax or Assistant Commissioner of State Tax, under the control of Joint Commissioner of State Tax, Guwahati Zone A, Guwahati Zone B, Guwahati Zone C and Dhubri Zone	Shri Kabul Pathak, Joint Commissioner of State Tax
8	Appellate Authority in respect of decisions or orders passed by the Deputy Commissioner of State Tax or Assistant Commissioner of State Tax, under the control of Joint Commissioner of State Tax, Nagaon Zone and Tezpur Zone.	Shri Anil Kr Jain, Joint Commissioner of State Tax
9	Appellate Authority in respect of decisions or orders passed by the Deputy Commissioner of State Tax or Assistant Commissioner of State Tax, under the control of Joint Commissioner of State Tax, Guwahati Zone A, Guwahati Zone B, Guwahati Zone C and Dhubri Zone	Shri Manoj Kr. Sharma, Joint Commissioner of State Tax

10	Appellate Authority in respect of decisions or orders passed by the Deputy Commissioner of State Tax or Assistant Commissioner of State Tax, under the control of Joint Commissioner of State Tax, Guwahati Zone A, Guwahati Zone B, Guwahati Zone C and Dhubri Zone	Shri Phuleswar Basumatary Joint Commissioner of State Tax
11	Appellate Authority in respect of decisions or orders passed by the Deputy Commissioner of State Tax or Assistant Commissioner of State Tax, under the control of Joint Commissioner of State Tax, Guwahati Zone A, Guwahati Zone B, Guwahati Zone C and Dhubri Zone	Shri Tapan Kalita, Joint Commissioner of State Tax
12	Appellate Authority in respect of decisions or orders passed by the Deputy Commissioner of State Tax or Assistant Commissioner of State Tax, under the control of Joint Commissioner of State Tax, Guwahati Zone A, Guwahati Zone B, Guwahati Zone C and Dhubri Zone	Shri Monjit Kr. Borah, Joint Commissioner of State Tax
13	Appellate Authority in respect of decisions or orders passed by the Deputy Commissioner of State Tax or Assistant Commissioner of State Tax, under the control of Joint Commissioner of State Tax, Guwahati Zone A, Guwahati Zone B, Guwahati Zone C and Dhubri Zone	Shri Haladhar Medhi, Joint Commissioner of State Tax
14	Appellate Authority in respect of decisions or orders passed by the Deputy Commissioner of State Tax or Assistant Commissioner of State Tax, under the control of Joint Commissioner of State Tax, Guwahati Zone A, Guwahati Zone B, Guwahati Zone C and Dhubri Zone	Shri Sadiq Rahman, Joint Commissioner of State Tax

This Order shall come into force with immediate effect.

This has the approval of the Finance Department, Government of Assam.

**PALLAV GOPAL JHA,**  
Principal Commissioner of State Tax, Assam,  
Dispur, Guwahati.